

**WHITE AND WILLIAMS LLP**

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*Attorneys for Marsh USA Inc.*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	CHAPTER 11
LEHMAN BROTHERS HOLDINGS,	)	CASE NO. 08-13555
INC., <i>et al.</i> ,	)	(Jointly Administered)
Debtors.	)	

**RESPONSE OF MARSH USA INC. TO  
THREE HUNDRED TWENTY-FOURTH OMNIBUS  
OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Marsh USA Inc. (“**Marsh**”), by its attorneys, responds to the Three Hundred Twenty-Fourth Omnibus Objection to Claims (No Liability Claims) (the “**Objection**”), as follows:

**Background**

1. Commencing on September 15, 2008, Lehman Brothers Holdings Inc. (“**LBHI**”) and certain of its subsidiaries (collectively with LBHI, “**Debtors**”) filed voluntary cases for relief under Chapter 11 of the Bankruptcy Code.

2. Both before and during Debtors’ Chapter 11 cases, Marsh provided insurance placement services to LBHI and possibly other Debtors. Marsh and LBHI entered into certain Client Service Agreements pursuant to which LBHI engaged Marsh as its risk management

advisor and consultant and insurance broker.

3. On August 17, 2009, Marsh filed a proof of claim against Debtors, recorded as Claim No. 8537, in the amount of \$1,386,002.21 (the “**Marsh Claim**”). A copy of the Marsh Claim is attached as Exhibit “A” hereto. As reflected in the Marsh Claim, the \$1,386,002.21 total is comprised of \$1,330,686.22 for insurance premiums (including without limitation certain audit and additional premiums) and \$55,315.99 for Marsh’s commissions and fees. The Marsh Claim arises in connection with the following insurance policies for which Marsh acted as broker: (a) American Home Assurance Co. Policy Nos. RMWC3322371, RMWC2981226, 6610484, and 5898565; (b) Lexington Insurance Co. Policy No. 7478061; (c) Liberty Insurance Underwriter’s Inc. Policy No. 4N459851001; (d) Arch Insurance Co. Policy No. CAR001617300; (e) Lloyd’s of London Policy No. JC726007; and (f) Great American Insurance Co. Policy No. 5231293 (collectively, the “**Policies**”). American Home Assurance Co., Lexington Insurance Co., Liberty Insurance Underwriter’s Inc., Arch Insurance Co., Lloyd’s of London, and Great American Insurance Co. are collectively referred to as the “**Insurance Companies**” hereinafter.

4. On or about July 9, 2012, Debtors filed the Objection, alleging that (1) Marsh “is not the proper party to collect amounts allegedly due under the relevant insurance contracts” and (2) “the Insurance Companies have filed claims against LBHI asserting that they are owed more than \$1 million pursuant to the same contracts that are the subject of this claim.” *See* Objection – Exhibit A at 15.

#### **Response to Objection**

5. A properly filed proof of claim constitutes *prima facie* evidence of the validity and amount of the claim. *See* Rule 3001(f) of the Federal Rules of Bankruptcy Procedure. Accordingly, a party objecting to a claim must present *affirmative* evidence to overcome the

presumption of validity. See *In re Allegheny International, Inc.*, 954 F.2d 167, 176 (3d Cir. 1992) (holding that burden shifts to objector to produce sufficient evidence to negate the *prima facie* validity of the filed claim); *In re Sterling Packaging Corp.*, 265 B.R. 701 (Bankr. W.D. Pa. 2001); *In re Planet Hollywood Int'l*, 247 B.R. 391, 394 (D. Del. 2001). “[A] party objecting to a claim has the initial burden of presenting a substantial factual basis to overcome the *prima facie* validity of a proof of claim [and] [t]his evidence must be a probative force equal to that of the creditor’s proof of claim.” *In re Hinkley*, 58 B.R. 339, 348 (Bankr. S.D. Tex. 1986), *aff’d*, 89 B.R. 608, *aff’d*, 879 F.2d 859; see also *In re Lewis*, 80 B.R. 39, 40 (E.D. Pa. 1987) (citing 3 Collier of Bankruptcy, ¶ 502.02 (15<sup>th</sup> ed. 1987)). “[T]o overcome this *prima facie* evidence, the objecting party must come forth with evidence which, if believed, would refute at least one of the allegations essential to the claim.” *In re Reilly*, 245 B.R. 768, 773 (B.A.P. 2d Cir. 2000).

**A. The Insurance Companies’ Proofs of Claim**

6. Although the Objection does not specify which Insurance Companies’ proofs of claim Debtors allege duplicate the Marsh Claim, Debtors have subsequently directed Marsh to two (2) proofs of claim: (a) Chartis, Inc.’s proof of claim no. 31894 (the “**Chartis Claim**”) and (b) Arch Insurance Co.’s proof of claim no. 32280 (the “**Arch Claim**”). The Chartis Claim lists the four (4) American Home Assurance Co. Policies and the one (1) Lexington Insurance Co. Policy identified in the Marsh Claim. Based upon Debtors’ representation that the premiums associated with the Policies issued by American Home Assurance Co., Lexington Insurance Co., and Arch Insurance Co. are already subsumed within the Chartis Claim and the Arch Claim respectively, and confirmation received from Chartis, Inc. to this effect, Marsh is willing to withdraw its request for allowance of such premiums.

**B. Marsh's Standing to Collect the Non-Duplicate Premiums, Commissions and Fees**

7. However, the Objection offers no basis whatsoever for the proposition that Marsh is not the proper party to collect the other \$307,234.12 in premiums and \$55,315.99 in commissions and fees that are requested in the Marsh Claim. It is common in the insurance industry for insurance brokers to collect premiums from the insured, retain the commission payable to it, when applicable, and then remit the balance to the carrier. Here, the Client Service Agreements entered into between Marsh and LBHI contemplated, among other things, that Marsh would “provide [LBHI] with detailed invoices, except in the case of direct billing by insurers” and “[r]emit premiums to insurers and taxes and fees to the relevant authorities on a timely basis, following receipt thereof from [LBHI].” Likewise, Marsh’s broker agreements with the Insurance Companies routinely delegated to Marsh the responsibility for collecting and remitting premiums. Copies of the invoices prepared by Marsh and submitted to LBHI in accordance with these procedures are attached to the Marsh Claim. As such, some of the Insurance Companies may have refrained from filing their own proofs of claim in reliance upon the Marsh Claim.

8. At the inception of their bankruptcy cases, Debtors represented to the Court in Debtors’ Motion Pursuant to Sections 105(a), 362(d), 363(b) and 503(b) of the Bankruptcy Code and Bankruptcy Rules 4001, 6003 and 6004 Seeking Authority to (A)(I) Continue the Debtor’s Workers’ Compensation Programs and Its Liability, Property, and Other Insurance Programs and (II) Pay All Prepetition Obligations in Respect Thereof, and (B) Schedule a Final Hearing [Docket No. 470] (the “**Insurance Motion**”) that Debtors pay premiums for Liability and Property Insurance Programs (as that term is defined in the Insurance Motion) “directly to the Insurance Carriers *or any applicable broker*” and that in connection with their General Liability

Policy (as that term is defined in the Insurance Motion), “Debtors paid an annual premium of approximately \$380,000 directly to AIG *via Marsh ....*” See Insurance Motion ¶¶ 24-25

(emphasis added). Debtors further represented with respect to insurance brokers:

The Debtors employ various insurance brokers to assist them with the procurement and negotiations of their Insurance Programs and the processing of claims, *and, in certain circumstances, to remit payment to the Insurance Carriers on behalf of the Debtors.* The brokers are paid a fee by the Debtors or a commission by the Insurance Carriers or a combination of both.

Insurance Motion ¶ 32 (emphasis added). Accordingly, Debtors have previously acknowledged that as a normal part of their insurance programs, premiums are remitted to brokers (specifically including Marsh), who then distribute the premiums to the applicable insurance carriers.

Indeed, Debtors obtained Bankruptcy Court permission to continue this practice.

9. Debtors have offered no factual basis to refute the *prima facie* validity of the Marsh Claim or to support the proposition that Marsh is not the proper party to collect the premiums. To the extent that the Insurance Companies have not filed their own proofs of claim, allowance of the Marsh Claim in the amount of \$362,550.11 will ensure that the Insurance Companies receive any payments to which they are entitled via Marsh and that Marsh receives the commissions and other fees to which it is entitled in connection with the Policies.

WHEREFORE, Marsh respectfully requests that this Court (i) allow the Marsh Claim in the amount of \$362,550.11; and (ii) grant such other and further relief as is just.

Dated: September 7, 2012  
New York, New York

**WHITE AND WILLIAMS LLP**

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New York, N.Y. 10119  
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Facsimile: (212) 244-6200  
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Wilmington, DE 19899-0709  
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Facsimile: (302) 654-0245  
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(To be admitted pro hac vice)

and

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Philadelphia, PA 19103  
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Email: [vulpioa@whiteandwilliams.com](mailto:vulpioa@whiteandwilliams.com)  
(To be admitted pro hac vice)

*Attorneys for Marsh USA Inc.*

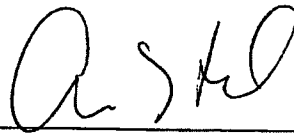
**EXHIBIT “A”**

<b>United States Bankruptcy Court/Southern District of New York</b> Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		<b>PROOF OF CLAIM</b>	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000008537 	
Name of Debtor Against Which Claim is Held Lehman Brothers Holdings Inc.		Case No. of Debtor 08-13555	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Marsh USA Inc. Craig Padover, 11th Floor 121 River Street Hoboken, NJ 07030  Telephone number: 201-284-6098      Email Address: <i>craig.padover@marsh.com</i>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  <b>Court Claim Number:</b> _____ (If known)  <b>Filed on:</b> _____	
Name and address where payment should be sent (if different from above) (same as above)  Telephone number: _____      Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
1. Amount of Claim as of Date Case Filed: \$ <u>1,386,002.21</u> If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9), complete Item 6. <input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.* <b>*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.</b> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> if claim is based on a Derivative Contract or Guarantee.		5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).  <b>Amount entitled to priority:</b> \$ _____	
2. Basis for Claim: <u>Services performed for insurance placement and insurance provided</u> (See instruction #2 on reverse side.)		<b>FOR COURT USE ONLY</b> <div style="border: 2px solid black; padding: 10px; text-align: center;"> <b>FILED / RECEIVED</b>    <b>AUG 17 2009</b>    <b>THE EPIQ BANKRUPTCY SOLUTIONS, LLC</b> </div>	
3. Last four digits of any number by which creditor identifies debtor: <u>3564</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ <u>0</u> (See instruction #6 on reverse side.)		7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. <b>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</b> If the documents are not available, please explain:	
Date: 8/14/09	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <i>Craig Padover - Craig Padover, Vice President</i>		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

CERTIFICATE OF INCUMBENCY

I, Alexandra von Ferstel, Assistant Secretary of Marsh USA Inc., a Delaware corporation (the "Corporation"), hereby certify that Craig Padover is a duly elected Vice President of the Corporation and has authority to sign documents on behalf of the Corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Corporation this 3<sup>rd</sup> day of February, 2009.




Name: Alexandra von Ferstel  
Title: Assistant Secretary

(Corporate Seal)

State of New York )

County of New York )

On this 3<sup>rd</sup> day of February, 2009, before me personally came Alexandra von Ferstel, known to me to be the Assistant Secretary of the Corporation, who acknowledged to me that she executed the foregoing instrument.

  
Notary Public

SANDRA DAVENPORT  
Notary Public, State of New York  
No. 01DA6139698  
Qualified in Queens County  
Certified in New York County  
Commission Expires January 17, 2010

Lehman Brothers Holdings Inc.  
Case No.: 08-13555  
Proof of Claim dated 08/14/09  
Marsh USA, Inc.

TO THE EXTENT THIS CLAIM INCLUDES INSURANCE PREMIUMS, CLAIMANT IS SUBMITTING THIS PROOF ON BEHALF OF THE INSURERS

Invoice Number	Effective Date	Amount	Premium	Commission/Fee	Policy Number	Insurer
141200	09/30/02	\$281,081.00	\$281,081.00	\$0.00	RMWC3322371	AMERICAN HOME ASSURANCE CO
141201	09/30/03	\$540,908.00	\$540,908.00	\$0.00	RMWC 2981226	AMERICAN HOME ASSURANCE CO
141202	09/30/05	\$65,619.00	\$65,619.00	\$0.00	6610484	AMERICAN HOME ASSURANCE CO
141204	09/30/04	\$108,342.00	\$108,342.00	\$0.00	5898565	AMERICAN HOME ASSURANCE CO
142870	06/13/08	\$42,558.00	\$18,842.25 \$11,864.05 \$8,659.85	\$1,527.75 \$961.95 \$702.15	7478061 4N459851001 CAR001617300	LEXINGTON INSURANCE COMPANY LIBERTY INSURANCE UNDR'S INC ARCH INSURANCE COMPANY
150505	01/19/07	\$314,323.65	\$259,297.85	\$45,758.45	JC726007	LLOYD'S OF LONDON
154321	01/19/07	\$32,842.56 (1)	\$35,793.42	\$6,316.49	JC726007	LLOYD'S OF LONDON
855418	08/01/05	\$328.00	\$278.80	\$49.20	5231293	GREAT AMERICAN ASSURANCE CO
<b>TOTAL</b>		<b>\$1,386,002.21</b>	<b>\$1,330,686.22</b>	<b>\$55,315.99</b>		

(1) amount represents the results after applying a credit

# MARSH

140

Marsh USA Inc.  
New York, NY - 299  
(212) 345-6000

Invoice No.
141200

Date: 8/12/08

Roberta Nebel  
Insurance Risk Mgmt Dept  
Lehman Brothers Holdings, Inc  
1271 Avenue of The Americas  
44th Floor  
New York, NY 10020

Effective Date	Expiration Date	Client No.
9/30/02	9/30/03	103564

Policyholder: LEHMAN BROTHER

AUDIT Billing Effective Date: 9/30/02

Insurer	Policy No.	Type of Coverage / Item	Amount
AMERICAN HOME	RMWC3322371	WORK COMP PREMIUM	281,081.00
		REMIT IN: UNITED STATES DOLLARS	
	Audit Premium for 2002-2003 Policy Period for WC, GL and AL		
Please indicate Invoice # 141200 on your remittance to:  Marsh USA Inc. New York Office P.O. Box 19601 Newark, NJ 07195-0601			TOTAL: 281,081.00

Invoice Is Payable In Full Upon Receipt

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

# MARSH

140

Marsh USA Inc.  
New York, NY - 299  
(212) 345-6000

Invoice No.
141201

Date: 8/12/08

Roberta Nebel  
Insurance Risk Mgmt Dept  
Lehman Brothers Holdings, Inc  
1271 Avenue of The Americas  
44th Floor  
New York, NY 10020

Effective Date	Expiration Date	Client No.
9/30/03	9/30/04	103564

Policyholder: LEHMAN BROTHER

AUDIT Billing Effective Date: 9/30/03

Insurer	Policy No.	Type of Coverage / Item	Amount
AMERICAN HOME	RMWC 2981226	WORK COMP PREMIUM	540,908.00
		REMIT IN: UNITED STATES DOLLARS	
	Audit Premium for 2003-2004 Policy Period for WC, GL and AL		
Please indicate Invoice # 141201 on your remittance to:  Marsh USA Inc. New York Office P.O. Box 19601 Newark, NJ 07195-0601			TOTAL: 540,908.00

Invoice Is Payable In Full Upon Receipt

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

# MARSH

140

Marsh USA Inc.  
New York, NY - 299  
(212) 345-6000

Invoice No.
141202

Date: 8/12/08

Roberta Nebel  
Insurance Risk Mgmt Dept  
Lehman Brothers Holdings, Inc  
1271 Avenue of The Americas  
44th Floor  
New York, NY 10020

Effective Date	Expiration Date	Client No.
9/30/05	9/30/06	103564

Policyholder: LEHMAN BROTHER

AUDIT Billing Effective Date: 9/30/05

Insurer	Policy No.	Type of Coverage / Item	Amount
AMERICAN HOME	6610484	WORK COMP PREMIUM	65,619.00
		REMIT IN: UNITED STATES DOLLARS	
	Audit Premium for 2003-2004 Policy Period for WC, GL and AL		
Please indicate Invoice # 141202 on your remittance to:  Marsh USA Inc. New York Office P.O. Box 19601 Newark, NJ 07195-0601			TOTAL: 65,619.00

Invoice Is Payable In Full Upon Receipt

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

# MARSH

140

Marsh USA Inc.  
New York, NY - 299  
(212) 345-6000

Invoice No.
141204

Date: 8/12/08

Roberta Nebel  
Insurance Risk Mgmt Dept  
Lehman Brothers Holdings, Inc  
1271 Avenue of The Americas  
44th Floor  
New York, NY 10020

Effective Date	Expiration Date	Client No.
9/30/04	9/30/05	103564

Policyholder: LEHMAN BROTHER

AUDIT Billing Effective Date: 9/30/04

Insurer	Policy No.	Type of Coverage / Item	Amount
AMERICAN HOME	5898565	WORK COMP PREMIUM	108,342.00
		REMIT IN: UNITED STATES DOLLARS	
	Audit Premium for 2003-2004 Policy Period for WC, GL and AL		
Please indicate Invoice # 141204 on your remittance to:			
Marsh USA Inc. New York Office P.O. Box 19601 Newark, NJ 07195-0601			
TOTAL:			108,342.00

Invoice Is Payable In Full Upon Receipt

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

# MARSH

171

Marsh USA Inc.  
New York, NY - 299  
(212) 345-6000

Invoice No.
142870

Date: 8/29/08

Roberta Nebel  
Insurance Risk Mgmt Dept  
Lehman Brothers Holdings, Inc  
1271 Avenue of The Americas  
44th Floor  
New York, NY 10020

Effective Date	Expiration Date	Client No.
6/13/06	7/01/08	103564

Policyholder: LEHMAN BROTHER

ENDORSEMENT Billing Effective Date: 6/13/08

Insurer	Policy No.	Type of Coverage / Item	Amount
LEXINGTON INS	7478061	BUILDERS RISK PREMIUM	20,370.00
ARCH INSURANCE	CAR001617300	BUILDERS RISK PREMIUM	9,362.00
LIBERTY I UNDR	4N459851001	BUILDERS RISK PREMIUM	12,826.00
REMIT IN: UNITED STATES DOLLARS			
THE POLICY IS EXTENDED TO EXPIRE JULY 1, 2008 piscataway data center			
Please indicate Invoice # 142870 on your remittance to:			
Marsh USA Inc. New York Office P.O. Box 19601 Newark, NJ 07195-0601			
TOTAL:			42,558.00

Invoice Is Payable In Full Upon Receipt

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

# MARSH

120

Marsh USA Inc.  
New York, NY - 299  
(212) 345-6000

Invoice No.
150505

Date: 10/23/08

Accounting Dept.  
Eagle Energy Partners  
4700 West Sam Houston Parkway  
Houston, TX 77064

Effective Date	Expiration Date	Client No.
1/19/07	10/01/08	103564

Policyholder: Eagle

ENDORSEMENT Billing Effective Date: 1/19/07

Insurer	Policy No.	Type of Coverage / Item	Amount
LLOYDS OF LON	JC726007	M&E/CARGOSTKPT PREMIUM	314,323.65
		REMIT IN: UNITED STATES DOLLARS	
	Cargo Policy Monthly Cargo Reports for Eagle Additional Premium Due		
Please indicate Invoice # 150505 on your remittance to:			
Marsh USA Inc. New York Office P.O. Box 19601 Newark, NJ 07195-0601			
TOTAL:			314,323.65

Invoice Is Payable In Full Upon Receipt

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

# MARSH

140

Marsh USA Inc.  
New York, NY - 299  
(212) 345-6000

Invoice No.

154321

Date: 11/13/08

Accounting Dept.  
Eagle Energy Partners  
4700 West Sam Houston Parkway  
Houston, TX 77064

Effective Date	Expiration Date	Client No.
1/19/07	10/01/08	103564

Policyholder: Eagle

AUDIT

Billing Effective Date: 1/19/07

Insurer	Policy No.	Type of Coverage / Item	Amount
LLOYDS OF LON	JC726007	M&E/CARGOSTKPT PREMIUM	42,109.91
		REMIT IN: UNITED STATES DOLLARS	
	Cargo Policy August and September Monthly Cargo Reports for Eagle Additional Premium due		
Please indicate Invoice # 154321 on your remittance to:			
Marsh USA Inc. New York Office P.O. Box 19601 Newark, NJ 07195-0601			
TOTAL:			42,109.91

Invoice Is Payable In Full Upon Receipt

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

# MARSH

Marsh USA Inc.  
New York, NY - 299  
(212) 345-6000

Invoice No.
855418

## ORIGINAL INVOICE

Date: 9/08/05

Daniel R. Spragg  
Managing Director  
Lehman Brothers Holdings, Inc  
1271 Avenue of The Americas  
44th Floor  
New York, NY 10020

Effective Date	Expiration Date	Client No.
12/18/04	12/18/05	103564

\*\* REPRINT \*\*

Policyholder: LEHMAN BROTHER

ENDORSEMENT      Billing Effective Date: 8/01/05

Insurer	Policy No.	Type of Coverage / Item	Amount
GREAT AM ASSUR	5231293	MORTGAGE IMPA PREMIUM	328.00
		REMIT IN: UNITED STATES DOLLARS	
	SUN TOOL/REO PROPERTY AUGUST 2005 S.KARG/CHOSP		
Please indicate Invoice # 855418 on your remittance to:			
Marsh USA Inc. New York Office P.O. Box 19601 Newark, NJ 07195-0601			
TOTAL:			328.00

Invoice Is Payable In Full Upon Receipt

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

From: Origin ID: WBBA (201) 284-6098  
Craig Padover  
MMC Distribution Services  
121 River Street  
Hoboken, NJ 07030



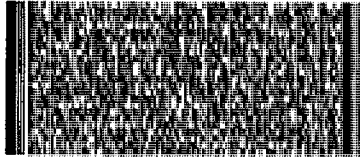
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AdWgt: 1.0 LB  
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Epiq Bankruptcy Solutions, LLC  
Attn: Lehman Brothers Holdings, Claims Processing  
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Third Floor  
NEW YORK, NY 10017



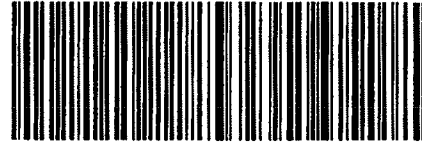
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*Attorneys for Marsh USA Inc.*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**In re:**

**LEHMAN BROTHERS HOLDINGS,  
INC., et al.,**

**Debtors.**

**CHAPTER 11**

**CASE NO. 08-13555**

**(Jointly Administered)**

**CERTIFICATE OF SERVICE**

I, Sedgwick M. Jeanite, hereby certify that a true and correct copy of the foregoing Response of Marsh USA Inc. to the Three Hundred Twenty-Fourth Omnibus Objection to Claims (No Liability Claims) and this Certificate of Service were filed electronically with the Court on this 7<sup>th</sup> day of September, 2012, and served via e-mail or first class mail, postage prepaid, upon the parties listed on the attached list.

Dated: September 7, 2012  
New York, New York

**WHITE AND WILLIAMS LLP**

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